

A1  
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conductor being positioned above the other conductor the one conductor being insulated from the other conductor, and one end of one conductor is connected with one end of the other conductor the one conductor is an upper layer and is used as an inductor conductor.

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A2

3. (Amended) The inductor element according to claim 1, characterized in that said two conductors have a first dimension being longer than a second dimension defining long shapes, and one end of one conductor in a longitudinal direction is connected with one end of the other in the longitudinal direction.

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Please add new claims as follows:

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A3

11. An inductor element comprising a first and second conductor on a substrate, one end of said first conductor being connected to one end of said second conductor.

12. An inductor element according to claim 12, wherein said first conductor is an upper layer and is used as an inductor conductor.

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#### REMARKS

Reconsideration is respectfully requested.

Claims 1-10 are pending in this application. Claims 1 and 3 are amended. New claims 11 and 12 are added.

The Examiner has objected to FIG. 3, requiring that cross hatching of a particular type be shown for element 5 in that